Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE

Benefit Limits

Part I

Interpretation

- 6.—(1) "Retained benefits" means the total of any pensions, including the annual equivalent of any lump sum payable to the participator—
 - (a) in respect of employment before the participator entered employment in reckonable service, under a retirement benefits scheme or under an annuity contract falling within section 431(4)(d) of the Taxes Act; or
 - (b) under a retirement annuity contract or trust scheme approved under Chapter III of Part XIV of the Taxes Act; or
 - (c) under a personal pension scheme.